--- “Series of 1881” - Yellow “Sample Box” - Cigar Strips - 3rd BABN Contract (1878-1886) ---

3rd BABN Contract (1878-1886)	John McKay records 20,000 *lithographed* “Long Yellow Cigars” as delivered. These are all Division Open since there were no Division Specific yellow strips.
4th BABN Contract (1886-1892)	John McKay records the delivery of 864 *lithographed* and 1,500 recess printed copies of “25 Yellow Cigars”. Despite of his “25” prefix I would presume that the *lithographed* strips were for the “Series of 1881” and that the *recess printed* strips were from the new “Series of 1883”.

3rd BABN Contract (1878-1886) -	20,000
4th BABN Contract (1886-1892) -	864
	20,864

the highest control numbering on the 1881 YELLOW cigar “Sample Box” strips - as recorded to date:

Division Open - **TWENTY-FIVE CIGARS** / **F SAMPLE BOX** - **9216** to **18487**
Division Open - **TWENTY-FIVE CIGARS** / **C SAMPLE BOX** - **21000** a single copy

With only 20,864 yellow copies lithographed, I presume that they were control numbered in a single batch. Thus it is difficult to account for the **21000** control number of the **C SAMPLE BOX** strip.

The catalogue lists the lithographed “Series of 1881” Division Open yellow “Sample Box” cigar strips as follows:

RG-202 - Cigars, Division Open A 3, yellow, perf 12, on unwatermarked wove, with 4 mm. blue controls, overprinted with a 92 x 10 mm Roman **TWENTY-FIVE CIGARS.** plus **F SAMPLE BOX.**
RG-203 - Cigars, Division Open A 3, yellow, perf 12, on unwatermarked wove, with 4 mm. blue controls, overprinted with a 106 x 10 mm Roman **TWENTY-FIVE CIGARS.** plus **F SAMPLE BOX.**
RG-205 - Cigars, Division Open A 3, yellow, perf 12, on unwatermarked wove, with 5 mm. blue controls, overprinted with a 106 x 10 mm Roman **TWENTY-FIVE CIGARS.** plus **C SAMPLE BOX.**

RG-202 - Cigars, Sample Box, Division Open A 3, yellow, perf 12, on horizontal mesh wove, the **92 x 10 mm** Roman overprint **TWENTY-FIVE CIGARS.** - scanned at 100% scale

RG-203 / 205 - Cigars, Sample Box, Division Open A 3, yellow, perf 12, on horizontal mesh wove, the **106 x 10 mm** Roman overprint **TWENTY-FIVE CIGARS.** - scanned at 100% scale

--- “Series of 1881” - SAMPLE BOX - Cigar Strips - 3rd BABN Contract (1878-1886) ---

--- *lithographed* in YELLOW on horizontal mesh wove - 465 x 25 mm. ---

--- perforated 12 - with 4 mm. blue controls - scanned at 35% scale ---

--- overprinted TWENTY-FIVE CIGARS and F SAMPLE BOX in 10 mm. Roman letters ---

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★**RG-202** - Cigars, Sample Box, Division Open A 3, yellow, perforated 12, control **17868**, on horizontal mesh wove, with the **92 x 10 mm** Roman overprint **TWENTY-FIVE CIGARS.**

★**RG-203** - Cigars, Sample Box, Division Open A 3, yellow, perforated 12, control **18486**, on horizontal mesh wove, with the **106 x 10 mm** Roman overprint **TWENTY-FIVE CIGARS.**

9216 ○	RG-202	Cigars, Sample Box, Division Open A 3, perf 12, on horizontal mesh wove, with a **92 mm.** o.p. **TWENTY-FIVE CIGARS.**
9253 □	RG-203	Cigars, Sample Box, Division Open A 3, perf 12, on horizontal mesh wove, with a **106 mm.** o.p. **TWENTY-FIVE CIGARS.**
9262 □	RG-202	Cigars, Sample Box, Division Open A 3, perf 12, on horizontal mesh wove, with a **92 mm.** o.p. **TWENTY-FIVE CIGARS.**
14430	RG-203	Cigars, Sample Box, Division Open A 3, perf 12, on horizontal mesh wove, with a **106 mm.** o.p. **TWENTY-FIVE CIGARS.**
14437★	RG-203 CP	Cigars, Sample Box, Division Open A 3, perf 12, on horizontal mesh wove, with a **106 mm.** o.p. **TWENTY-FIVE CIGARS.** - a suspect CP
14440	RG-203 CP	Cigars, Sample Box, Division Open A 3, perf 12, on horizontal mesh wove, with a **106 mm.** o.p. **TWENTY-FIVE CIGARS.** - a suspect CP
14446★	RG-202 CP	Cigars, Sample Box, Division Open A 3, perf 12, on horizontal mesh wove, with a **92 mm.** o.p. **TWENTY-FIVE CIGARS.** - a suspect CP
14473	RG-202 CP	Cigars, Sample Box, Division Open A 3, perf 12, on horizontal mesh wove, with a **92 mm.** o.p. **TWENTY-FIVE CIGARS.** - a suspect CP
17868★	RG-202	Cigars, Sample Box, Division Open A 3, perf 12, on horizontal mesh wove, with a **92 mm.** o.p. **TWENTY-FIVE CIGARS.**
18486★	RG-203	Cigars, Sample Box, Division Open A 3, perf 12, on horizontal mesh wove, with a **106 mm.** o.p. **TWENTY-FIVE CIGARS.**
18487	RG-203	Cigars, Sample Box, Division Open A 3, perf 12, on horizontal mesh wove, with a **106 mm.** o.p. **TWENTY-FIVE CIGARS.**

Judging by the control numbers, and by the se-tenant **92 mm.** and the **106 mm.** overprints (as **RG-203a**) the ‘plate’ used for the overprinting process contained both overprint lengths.

--- "Series of 1881" - Division Open A 3 - Sample Box Cigar Strips - 3rd BABN Contract (1878-1886) ---

--- lithographed in YELLOW on horizontal mesh wove - 465 x 25 mm. ---

--- RG-205 - perforated 12 - with 5 mm. blue controls - scanned at 35% scale ---

--- overprinted with a 106 x 10 mm. TWENTY-FIVE CIGARS and a 72 x 10 mm C SAMPLE BOX in Roman letters ---

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RG-205 - Cigars, Sample Box, Division Open A 3, yellow, perf 12, with 5 mm. control number **21000**, on horizontal mesh wove, with the **106 x 10 mm** Roman overprint **TWENTY-FIVE CIGARS.** plus **C SAMPLE BOX.**

21000★	RG-205	Cigars, Sample Box, Division Open A 3, yellow, perf 12, on horizontal mesh wove, with the **106 mm.** o.p. **TWENTY-FIVE CIGARS.** on the left and a 72 x 10 mm. **C SAMPLE BOX.** on the right end

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--- overprinted with a 106 x 10 mm. TWENTY-FIVE CIGARS and a 72 x 10 mm F SAMPLE BOX in Roman letters ---

★**RG-202n** - Cigars, Sample Box, Division Open A 3, yellow, perf 12, without control numbering, on horizontal mesh wove, with the **92 x 10 mm** Roman overprint **TWENTY-FIVE CIGARS.** plus **F SAMPLE BOX.**

★**RG-203n** - Cigars, Sample Box, Division Open A 3, yellow, perf 12, without control numbering, on horizontal mesh wove, with the **106 x 10 mm** Roman overprint **TWENTY-FIVE CIGARS.** plus **F SAMPLE BOX.**

For sample purposes cigar manufacturers were permitted to retain opened boxes of cigars - to be used only by their prospective buyers. These opened boxes (up to three in a manufactory) were stamped with the above strips by the local Collector, who initialled the strip, saw to the destruction of the old boxes, and issued a new **SAMPLE BOX** strip as required by the manufactory.

F SAMPLE BOX. - for use on cigars manufactured from ***F****oreign* tobacco

C SAMPLE BOX. - for use on cigars made from ***C****anadian* tobacco.

Chris Ryan reports by e-mail (January 1st 2007) that

"Starting in 1883, cigar manufacturers were allowed to have open sample-boxes of their products on their factory premises. These samples were of two types: *duty-unpaid* and *duty-paid*".

"Regulations in effect as of July 1st, 1883, allowed a cigar manufacturer to have one duty-unpaid sample-box of 25 cigars open in his factory from every brand that he produced. These boxes were for display purposes only and were to be affixed with a special yellow excise stamp as a means of identification. These display cigars could not be consumed unless the applicable excise duty was paid by affixing a regular duty stamp".

"An August 25th, 1883, amendment to the regulations allowed a cigar manufacturer to have up to three duty-paid sample-boxes open in his factory. *The special yellow stamp was not used*. Instead, the boxes were stamped with regular excise duty stamps and were identified as *samples* by the signature of an Excise officer and the date of opening. Cigars from these *duty-paid boxes* could be freely handed out to customers. When the boxes were empty, they were to be destroyed in the presence of the Excise officer".

"The provisions for the *duty-unpaid* samples, and their yellow stamps, remained in effect until 1939. They were withdrawn as of April 1st that year. The *duty-paid* samples continued to be permitted after 1939".

"Relatively few of the yellow stamps were produced. According to BABN * entered as evidence in *Crown versus BABN*, records 20,000 of these stamps were produced by lithography during the Contract of 1878 - 1886. Under the subsequent 1886 - 1892 Contract 1,500 of the stamps were produced by recess printing and only 864 by lithography. No yellow sample strips were produced under the Contract of 1892 - 1897".

"It appears unlikely that any of these sample stamps were printed after 1897. Contained within various contracts and calls for tenders were lists of estimated quantities of revenue stamps required for the first year of the respective contract. None of these lists from 1896, 1912, 1921, 1924, 1929, and 1935 mention yellow sample stamps as being required by the Revenue Department".

* *Note: The quantities submitted as evidence in* Crown versus BABN *were compiled by an independent auditor over a period of two months at the turn of 1899/1900. This feat required the analysis of over thirty years of BABN's production records. Mistakes in the records or on the part of the auditor must have occurred. As such, the quoted figures cannot be taken as 100% accurate.*

--- By e-mail from Chris Ryan (January 9th 2007) ---

"The first of the 1883 'sample stamps' were the red overprints on the yellow printings of the *lithographed* Series 1881 stamps. These overprints include the letters 'C' for 'Canadian' tobacco, or 'F' for 'Foreign' tobacco. This is in accordance with the provisions of five Revenue Department circulars, respectively dated 1883, 1888, 1889, 1892 and 1896. Following the elimination in 1908 of the special excise rates for products of 'Canadian' leaf, along with their distinctively coloured stamps, the regulations were revised to omit the 'F' and 'C', and read simply as '**stamps for use on sample boxes of cigars are coloured yellow**'.

Subsequent to the overprinted issue, the above regular *recess printed* issue was produced and formally designated as Series 1883. This new design is known to exist as this issued yellow version (used in 1893) and as the undated green proofs. The design of the stamp includes the legend 'sample box', but does not include either an 'F' or a 'C', as was required by the regulations in effect when BABN was supplying cigar stamps to the Revenue Department.

In the absence of specific documentation for this Series 1883 sample stamp, it is conjectured here that the practice with this item was to have a single design to which the requisite identification letter would have been added manually by the local excise officer. This procedure would have eliminated the expense of a second combination of steel die, transfer roll, and plate for what was a little-used stamp.

As demonstrated by this stamp used in 1893, the manual application of the identification letter may not have been rigorously followed for it was in fact unnecessary to identify the leaf-origin of a *duty-unpaid* sample box. Under the excise law of the day, a factory was permitted to produce only one type of cigar, consisting of Foreign leaf, or Canadian leaf, or (during 1897-1908) an officially approved combination of the two. Only one rate of duty was paid, and only one colour of stamp (respectively, black, green, or red) was used within each factory. The leaf-content of a *duty un-paid* sample box would have been sufficiently determined by the factory in which it was manufactured and located".

File path is [c:\ CR - STAMPS \ RG_STAMPS \ 1881 \ Yellow \ Sample Box],
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October 9th 2013 - JBH